

### ABSTRACT

A semiconductor device comprising a high breakdown voltage transistor and a low breakdown voltage transistor. The semiconductor device comprises a support substrate, an insulating layer formed on the support substrate, a high breakdown voltage transistor, a low breakdown voltage transistor, wherein the high breakdown voltage transistor is adjacent to a first isolation region having a depth that reaches the insulating layer, and the low breakdown voltage transistor is adjacent to a second isolation region having a depth that does not reach the insulating layer.